

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 20823 of 2017

(Arising out of Order-in-Appeal No.MLR-EXCUS-000-APP-121-16-17
dated 20.03.2017 passed by the Commissioner of Central Excise,
(Appeals), Mysore)

Shri Manohar,

Ridhanya, Shakthi Nagar Road,
Kuntalpady, Yeyyadi,
Mangalore – 575 008.

Appellant(s)

VERSUS

**Commissioner of Central Excise
& Service Tax, Mysore,**

7th Floor, Trade Centre,
Bunts Hostel Road,
Mangaluru – 575 003.

Respondent(s)

APPEARANCE:

None for the Appellant

Mr. Rajasekar, B.N.N., Superintendent (AR), for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI,
MEMBER(TECHNICAL)**

Final Order No. 21943 /2025

DATE OF HEARING: 01.12.2025

DATE OF DECISION: 01.12.2025

DR. D.M. MISRA

None present for the appellant. However, the learned AR for the Revenue submits that the appellant has availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, which has been accepted by the Department and discharge certificate has also been issued by the Designated Committee, which has also been placed on record and he does not dispute

the same. In view of the discharge certificate, the present appeal is dismissed as deemed to be withdrawn.

(Dictated and pronounced in open court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER(TECHNICAL)

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